

Cost Allocation Related Object Class Codes

<i><u>Object Classification Codes</u></i>		<i><u>Related B&R Codes</u></i>
710	Depreciation Expense	Various, YN0901010, 020
720	Extraordinary Obsolescence	YN0301011
721	Abandoned Projects	YN0302013
722	Capitalized Legacy Waste Costs	YN0304011, 013
723	Physical Inventory Adjustments	YN0309011, 012
724	Recovery of Experimental Equipment	YN0309021, 022
725	Service Life Adjustments	YN0309032
726	Capitalization of Items Previously Expensed	YN0309041, 042, 043
727	Excess PP&E Transferred to Other DOE Locations for Use	YN0307011, 012
728	Excess PP&E Transferred from Other DOE Locations for Use	YN0308011, 012, 013
729	Excess or Surplus Donated Through HHS	YN0309061, 062
730	All Other PP&E Adjustments	YN0309052; YN0309081, 082, 083
741	Undistributed Nuclear Materials Expense	YN0902010
742	Nuclear Materials Expense Distribution Credits	YN0902020
743	Nuclear Materials Inventory Adjustments	YN0902030
744	Nuclear Materials Variances	YN0902040
745	Other Nuclear Materials Expenses	YN0902090
749	Other Nonfund Costs	YN0909000
752	Unfunded Safety and Health Expense	YN0402000
753	Unfunded Accrued Annual Leave Expense	YN0404000
754	Unfunded Capital Lease Expense	YN0405000
755	Unfunded Contingent Liability Expense	YN0406000
756	Unfunded Postemployment Benefits for DOE Employees	YN0407010, YN0407020
759	Other Unfunded Non-Actuarial Liability Expenses	YN0409000
760	Unfunded contractor Pension Plan Expense	YN0403010
761	Unfunded Contractor Post-Retirement Benefits Other than Pensions	YN0403020
762	Unfunded Contractor Disability Insurance Plan Expense	YN0403030
763	Unfunded Contractor Life Insurance Plan Expense	YN0403040
764	Unfunded Federal Employees Compensation Act Liabilities	YN0403050
780	Imputed OPM Retirement Costs	YN4010000

801	Program Direction Cost Allocations	Various
811	Landlord Cost Allocations	Various
821	Dept Administration	Various
831	Security Investigations	GH
832	NNSA Program Direction	DP05, NN10, PS
833	Field Operations	KX03
835	Headquarters Security Force	GD050804
837	Safeguards and Security Costs	FS
880	Restatement of Prior Year Direct Costs	--
899	Other Allocable Costs	--